

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 26TH SEPTEMBER 2006 / 4TH ASWINA 1928

ST.Rev..No. 302 of 2004()

TA.540/1998 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER/RESPONDENT/REVENUE:

STATE OF KERALA REP. BY DEPUTY
COMMISSIONER (LAW), COMMERCIAL TAXES,
ERNAKULAM.

BY GOVERNMENT PLEADER SRI. GEORGEKUTTY MATHEW.

RESPONDENT/APPELLANT/ASSESSEE:

M/S.COCHIN REFRACTORIES AND MINERALS,
BYE PASS ROAD, ALUVA.

BY ADV. SRI.C.K.THANU PILLAI

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD
ON 26/09/2006, ALONG WITH S.T.RV.541/2004 & 88 OF 2005, THE
COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

S.T.REV. CASE. Nos.302 & 541/2004 & 88/2005

Dated this the 26th day of September, 2006.

JUDGMENT

Ramachandran Nair, J.

The issue raised, that is, whether refractory material sold by the respondent under the brand name 'Accoset' and 'Firecrete' are not forms of cement, is decided in favour of the respondent-assessee by the Supreme Court in the decision reported in **Associated Cement Co.Ltd. v. State of Madhya Pradesh** ((2004)12 KTR 474). We therefore dismiss the Sales Tax Revision Cases upholding the order of the Tribunal.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

W.A. No. OF 200

JUDGMENT

Dated this the day of February, 200.